

THE MINNS BUILDING

9119 S. Gessner Suite One Houston, TX 77074 (713) 777-0772 www.minns-arnett.com

September 27, 2018

Via CMRRR 7003 1680 0002 3639 2675

Department of the Treasury Internal Revenue Service Center Cincinnati, OH 45999-00225

> RE: Application of Cash Bond James Pieron Jr. SSN:

Dear Sir or Madam:

Enclosed please find check no. 155 in the amount of TWO HUNDRED FORTY-TWO THOUSAND, EIGHT HUNDRED SEVENTY-TWO AND 52/100 DOLLARS (\$242,872.52) on behalf of our client, Mr. James Pieron Jr. The proceeds of this check are tendered as a cash bond to be applied to the outstanding federal tax liabilities, if any, of Mr. Pieron; first for the year 2008 and then if more is owed or claimed by the Government for 2009.

If the cash bond is insufficient to pay the full tax liability, this payment shall be applied first to the tax, second to the penalty, and lastly to the interest (e.g. any liability for 2008 shall be satisfied before the liability of 2009 is satisfied).

Only after the federal tax liabilities of the forgoing taxpayer are satisfied should the balance of the payment be refunded to Mr. Pieron.

Ashley Blair Arnett

GOVERNMENT
EXHIBIT
4

Enclosure: Check #155 - \$242,872.52

ABA/bem